



3015 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF WEYAUWEGA WATER UTILITY

Principal Office: 109 E. MAIN STREET
P.O. BOX 578
WEYAUWEGA, WI 54983

For the Year Ended: DECEMBER 31, 1999

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF WEYAUWEGA WATER UTILITY**Utility Address:** 109 E. MAIN STREET

P.O. BOX 578

WEYAUWEGA, WI 54983

When was utility organized? 6/1/1923**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR NICHOLAS G. WOHLT**Title:** CITY ADMINISTRATOR/CLERK/TREAS.**Office Address:**

109 E. MAIN STREET

P.O. BOX 578

WEYAUWEGA, WI 54983

Telephone: (920) 867 - 2630**Fax Number:** (920) 867 - 2635**E-mail Address:** WEYAUWEGA@WCEDC.ORG

Individual or firm, if other than utility employee, preparing this report:

Name: CLIFTON GUNDERSON L.L.C.**Title:****Office Address:** CLIFTON GUNDERSON L.L.C.

201 FRONTENAC AVENUE

P.O. BOX 106

STEVENS POINT, WI 54481

Telephone: (715) 344 - 4984**Fax Number:** (715) 344 - 8544**E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: CLIFTON GUNDERSON L.L.C.**Title:****Office Address:** CLIFTON GUNDERSON L.L.C.

201 FRONTENAC AVENUE

P.O. BOX 106

STEVENS POINT, WI 54481

Telephone: (715) 344 - 4984**Fax Number:** (715) 344 - 8544**E-mail Address:****Date of most recent audit report:** 2/23/2000**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 1999

Names and titles of utility management including manager or superintendent:

Name: MR CHARLES WILLER**Title:** WATER SUPERINTENDENT**Office Address:**

109 E. MAIN STREET

P.O. BOX 578

WEYAUWEGA, WI 54983

Telephone: (920) 867 - 2630**Fax Number:** (920) 867 - 2635**E-mail Address:**

Name of utility commission/committee: None

Names of members of utility commission/committee:

MS DONNA ALLENSTEIN

MR MIKE KEMPF

MR DONALD MORGAN

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	246,033	245,804	1
Operating Expenses:			
Operation and Maintenance Expense (401)	136,918	159,875	2
Depreciation Expense (403)	34,600	33,906	3
Amortization Expense (404)	0	0	4
Taxes (408)	39,460	39,083	5
Total Operating Expenses	210,978	232,864	
Net Operating Income	35,055	12,940	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	35,055	12,940	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	7,200	0	8
Interest and Dividend Income (419)	10,094	7,219	9
Miscellaneous Nonoperating Income (421)	1,228	7,200	10
Total Other Income	18,522	14,419	
Total Income	53,577	27,359	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	53,577	27,359	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)	330	330	14
Amortization of Premium on Debt--Cr. (429)		0	15
Interest on Debt to Municipality (430)	9,754	10,429	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	10,084	10,759	
Net Income	43,493	16,600	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	757,677	704,060	19
Balance Transferred from Income (433)	43,493	16,600	20
Miscellaneous Credits to Surplus (434)	36,390	37,017	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	837,560	757,677	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
RENT OF WATER TOWER TO CABLE COMPANY	7,200	3
Total (Acct. 418):	7,200	
Interest and Dividend Income (419):		
INTEREST INCOME	10,094	4
Total (Acct. 419):	10,094	
Miscellaneous Nonoperating Income (421):		
MISCELLANEOUS	1,228	5
Total (Acct. 421):	1,228	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
TAX EQUIVALENT FORGIVEN	36,390	8
Total (Acct. 434):	36,390	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	246,033	0	0	0	246,033	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	246,033	0	0	0	246,033	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,689,878	1,678,069	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	585,364	566,633	2
Net Utility Plant	1,104,514	1,111,436	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	12,530	1,585	6
Special Funds (125)	0	0	7
Total Other Property and Investments	12,530	1,585	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	296,073	234,456	8
Temporary Cash Investments (132)		0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	15,256	15,202	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	33,465	25,430	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)		0	17
Total Current and Accrued Assets	344,794	275,088	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	1,980	2,310	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	1,980	2,310	
Total Assets and Other Debits	1,463,818	1,390,419	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	0	0	21
Appropriated Earned Surplus (215)		0	22
Unappropriated Earned Surplus (216)	837,560	757,677	23
Total Proprietary Capital	837,560	757,677	
LONG-TERM DEBT			
Bonds (221)	81,798	0	24
Advances from Municipality (223)	104,500	202,158	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	186,298	202,158	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	4,752	7,599	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)		0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	2,535	4,995	32
Other Current and Accrued Liabilities (238)	17,792	16,549	33
Total Current and Accrued Liabilities	25,079	29,143	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)		0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)		0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	414,881	401,441	38
Total Liabilities and Other Credits	1,463,818	1,390,419	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,689,878	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,689,878	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	585,364	0	0	0	9
Total Accumulated Provision	585,364	0	0	0	
Net Utility Plant	1,104,514	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	566,633				566,633	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	34,600				34,600	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,596				2,596	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	37,196	0	0	0	37,196	13
Debits during year						14
Book cost of plant retired	18,465				18,465	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	18,465	0	0	0	18,465	19
Balance End of Year	585,364	0	0	0	585,364	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	33,465	25,430	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	33,465	25,430	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
ISSUANCE COSTS	330	0	1,980	1
Total			<u><u>1,980</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	0	1
Changes during year (explain):		2
Balance end of year	0	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
GO REFUNDING BONDS	01/12/1999	10/01/2016	4.28%	81,798	1
Total Bonds (Account 221):				81,798	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1995 PROMISSORY NOTE	08/21/1995	09/01/2005	4.50%	104,500	1
1994 STATE TRUST FUND	09/28/1994	03/15/2004	4.50%	0	2
Total for Account 223				104,500	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	38,592	2
Charged electric department expense		3
Charged sewer department expense	868	4
Other (explain):		
NONE		5
Total Accruals and other credits	39,460	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	2,145	7
PSC Remainder Assessment	298	8
Other (explain):		
PROPERTY TAX ASSESSMENT FORGIVEN	37,017	9
Total payments and other debits	39,460	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
1994 STATE TRUST FUND	2,979	784	3,763	0	2
1995 PROMISSORY NOTE	2,016	5,789	6,048	1,757	3
1999 BOND NOTE		3,181	2,403	778	4
Subtotal	4,995	9,754	12,214	2,535	
Other long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	4,995	9,754	12,214	2,535	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	401,441	0	0	0	0	401,441	1
Add credits during year:							
For Services	1,000					1,000	2
For Mains						0	3
Other (specify):							
FOR HYDRANTS	12,440					12,440	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	414,881	0	0	0	0	414,881	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	12,530	2
Total (Acct. 124):	12,530	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	15,256	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	15,256	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	17
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,683,973	0	0	0	1,683,973	1
Materials and Supplies	29,447	0	0	0	29,447	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	575,998	0	0	0	575,998	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	408,161	0	0	0	408,161	6
Other (specify):					0	7
Average Net Rate Base	729,261	0	0	0	729,261	
Net Operating Income	35,055	0	0	0	35,055	8
Net Operating Income as a percent of						
Average Net Rate Base	4.81%	N/A	N/A	N/A	4.81%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	797,618	3
Other (Specify):		4
Total Average Proprietary Capital	797,618	
Net Income		
Net Income	43,493	5
Percent Return on Proprietary Capital	5.45%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Interest Accrued (Acct. 237) (Page F-16)

The 1994 State Trust Fund Note was paid off with the proceeds of the 1999 Bond proceeds.

Contributions in Aid of Construction (Account 271) (Page F-17)

The addition to contributed capital is due to water hookup fees and a new 1999 special assessment on hydrants.

Per letter from utility dated 6/28/2000, \$12,440 moved from contributions for services to contributions for hydrants.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

This annual report should be read only in connection with the accompanying accountant's report.

June 19, 2000

Mr. Nicholas G. Wohlt, City Clerk Treasurer
City of Weyauwega Water & Sewer Utility
109 East Main Street
P.O. Box 578
Weyauwega, WI 54983-0578

1999 Analytical Review DWCCA-6450-PJL

Dear Mr. Wohlt:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review of Account 271, Contributions in Aid of Construction on page F-17, we noted that in the footnotes it is explained that the addition to contributed capital is due to a new 1999 special assessment on hydrants. However, the contributions in column (b) are recorded as being for water services on line two. Please explain.
2. In reference to the analytical review of your 1998 annual report, the letter from your office dated August 3, 1999, indicated that an adjusting journal entry would be recorded in 1999 to reclassify the \$22,630 cost of an auxiliary natural gas motor for Well No. 4 from Account 314, Wells and Springs, to Account 328, Other Pumping Equipment. This adjustment is not reflected on page W-8 in the 1999 annual report. Please confirm that the necessary journal entry will be made in 2000.
3. Please provide a completed copy of the Reservoirs, Standpipes & Water Treatment schedule on page W-14 with the water treatment plant information provided.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

FINANCIAL SECTION FOOTNOTES

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\6450.doc

cc: Ms. Donna Allenstein

THE FOLLOWING E-MAIL WAS RECEIVED ON 6/21/00.

RE: File DWCCA-6450-PJL

Dear Mr. Leege:

We have received a copy of your letter requesting information pertaining to your review of the 1999 annual report of the City of Weyauwega Water & Sewer Utility. The following information correlates to the information you requested in your letter:

1. We will send you an amended page F-17 and footnotes to clear up the mistake.
2. We will record an adjusting journal entry during 2000 to reclassify the \$22,630 from Account 314 to Account 328.
3. The Weyauwega Water & Sewer Utility does not have a water treatment plant. They treat the water at the well; therefore, the water treatment plant section of the Reservoirs, Standpipes, & Water Treatment schedule should be left blank. The dollars reported in the Water Treatment Plant Account 332 in the Water Operating Plant in Service schedule should be reclassified to Account 314 Wells and Springs. We will reclassify these dollars during 2000.

Lastly, I am wondering why a copy of the letter was sent to Donna Allenstein. Was there a particular reason she was tagged as the contact name or should all the members of the utility commission/committee receive copies of the letter? Please reply regarding this matter.

Thank you,

Cathy J. Ottman, CPA
Clifton Gunderson L.L.C.
P.O. Box 106
Stevens Point, WI 54481
(800) 236-0680

Hi Cathy;

Thanks for your response. Regarding a copy of our review letter being sent to Ms. Allenstein, management made the decision to send the review letter to more than just the utility clerk in an effort to improve the likelihood that our concerns were addressed. Support staff when sending the letter looks

FINANCIAL SECTION FOOTNOTES

Our concerns were addressed. Support staff, when sending the letter, looks in the I.D. & Ownership - Commission/Committee pages for the name of the person identified as the Chairman or President of the group, but when no one is identified by such title as in this case, they select the first person on the list.

Regarding your response to item # 3, the title "Water Treatment Plant" on the bottom of page W-14 may seem a bit misleading in this case, but that information is still relevant and needed even though the water is treated at the well. Please send a completed copy of page W-14 as well as F-17. By clicking on each cell and selecting from the dropdown menu you will probably be able to determine which choice to select. Please call me if you have any problems when completing the schedule.

Thank you.

Pete

Pete Leege
Financial Specialist
Division of Water, Compliance and Consumer Affairs
Public Service Commission of Wisconsin
610 North Whitney Way
PO Box 7854
Madison, WI 53707-7854
Phone: (608) 267-9198
leegep@psc.state.wi.us
Fax: (608) 266-3957

RESPONSE LETTER RECEIVED 7/6/00.

#1, ammended copy of page F-17 and footnotes included.

#2. \$22,630 will be reclassified from a/c 314 to 328 in 2000.

#3, ammended page W-14 included and adjustments made to report.

Review closed.

PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)		Amounts (b)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)		243,546	1
Total Sales of Water		243,546	
Other Operating Revenues			
Forfeited Discounts (470)		0	2
Other Water Revenues (474)		2,487	3
Amortization of Construction Grants (475)		0	4
Total Other Operating Revenues		2,487	
Total Operating Revenues		246,033	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)		85,429	5
General Operating Expenses (680-690)		51,489	6
Total Operation and Maintenance Expenses		136,918	
Other Operating Expenses			
Depreciation Expense (403)		34,600	7
Amortization Expense (404)			8
Taxes (408)		39,460	9
Total Other Operating Expenses		74,060	
Total Operating Expenses		210,978	
NET OPERATING INCOME		35,055	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	687	33,911	60,270	4
Commercial	66	8,753	11,804	5
Industrial	16	144,896	91,370	6
Total Metered Sales to General Customers (461)	769	187,560	163,444	
Private Fire Protection Service (462)	15		2,948	7
Public Fire Protection Service (463)	15		61,574	8
Other Sales to Public Authorities (464)	14	17,126	15,580	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	813	204,686	243,546	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	61,574	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	61,574	
Forfeited Discounts (470):		
Customer late payment charges		5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,487	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	2,487	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	20,885	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	23,450	3
Chemicals (630)	8,990	4
Supplies and Expenses (640)	7,573	5
Repairs of Water Plant (650)	23,402	6
Transportation Expenses (660)	1,129	7
Total Plant Operation and Maintenance Expenses	85,429	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	23,083	8
Office Supplies and Expenses (681)	3,919	9
Outside Services Employed (682)	15,272	10
Insurance Expense (684)	6,326	11
Employees Pensions and Benefits (686)	2,563	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	326	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	51,489	
Total Operation and Maintenance Expenses	136,918	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		37,017	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		37,017	
Social Security		2,145	3
PSC Remainder Assessment		298	4
Other (specify): NONE			5
Total tax expense		39,460	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Waupaca				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.216610				3
County tax rate	mills		5.736520				4
Local tax rate	mills		6.744200				5
School tax rate	mills		11.256670				6
Voc. school tax rate	mills		1.961760				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.915760				10
Less: state credit	mills		1.866695				11
Net tax rate	mills		24.049065				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.744200				14
Combined School Tax Rate	mills		13.218430				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.962630				17
Total Tax Rate	mills		25.915760				18
Ratio of Local and School Tax to Total	dec.		0.770289				19
Total tax net of state credit	mills		24.049065				20
Net Local and School Tax Rate	mills		18.524735				21
Utility Plant, Jan. 1	\$	1,678,069	1,678,069				22
Materials & Supplies	\$	33,465	33,465				23
Subtotal	\$	1,711,534	1,711,534				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,711,534	1,711,534				26
Assessment Ratio	dec.		0.923293				27
Assessed Value	\$	1,580,247	1,580,247				28
Net Local & School Rate	mills		18.524735				29
Tax Equiv. Computed for Current Year	\$	29,274	29,274				30
Tax Equivalent per 1994 PSC Report	\$	37,017					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	37,017					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	6,062		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	182,295		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	188,357	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	140,793		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	80,323		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,949		20
Total Pumping Plant	225,065	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	19,468		23
Total Water Treatment Plant	19,468	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			6,062	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			182,295	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	188,357	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			140,793	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			80,323	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,949	20
Total Pumping Plant	0	0	225,065	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			19,468	23
Total Water Treatment Plant	0	0	19,468	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	310,309		26
Transmission and Distribution Mains (343)	621,024	16,734	27
Fire Mains (344)	0		28
Services (345)	112,087	5,024	29
Meters (346)	101,511	7,829	30
Hydrants (348)	65,039	687	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,209,970	30,274	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	3,976		35
Computer Equipment (372.1)	4,533		36
Transportation Equipment (373)	14,773		37
Other General Equipment (379)	11,927		38
Other Tangible Property (390)	0		39
Total General Plant	35,209	0	
Total utility plant in service directly assignable	1,678,069	30,274	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,678,069	30,274	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			310,309	26
Transmission and Distribution Mains (343)	14,000		623,758	27
Fire Mains (344)			0	28
Services (345)			117,111	29
Meters (346)	4,465		104,875	30
Hydrants (348)			65,726	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	18,465	0	1,221,779	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			3,976	35
Computer Equipment (372.1)			4,533	36
Transportation Equipment (373)			14,773	37
Other General Equipment (379)			11,927	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	35,209	
Total utility plant in service directly assignable	18,465	0	1,689,878	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	18,465	0	1,689,878	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			17,796	17,796	1
February			15,893	15,893	2
March			17,746	17,746	3
April			17,138	17,138	4
May			20,390	20,390	5
June			21,253	21,253	6
July			21,822	21,822	7
August			21,462	21,462	8
September			19,264	19,264	9
October			19,135	19,135	10
November			17,924	17,924	11
December			18,891	18,891	12
Total for year	0	0	228,714	228,714	
Less: Measured or estimated water used in main flushing and water treatment during year				1,500	13
Less: Other utility use				763	14
Other utility use explanation:					15
Rural Fire Protection 263					
Flushing after main breaks 500					
Water pumped into distribution system				226,451	16
Less: Water sold				204,686	17
Losses and unaccounted for				21,765	18
Percent unaccounted for to the nearest whole percent (%)				10%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				801	21
Date of maximum: 7/30/1999					22
Cause of maximum:					23
WEATHER RELATED-LAWN SPRINKLERS					
Minimum gallons pumped by all methods in any one day during reporting year				520	24
Date of minimum: 2/28/1999					25
Total KWH used for pumping for the year				407,109	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL 1976	#1	90	12	432,000	Yes	1
WELL 1973	#3	90	12	432,000	Yes	2
WELL 1982	#4	170	12	540,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
		NONE			

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#3	#4	1
Location	WELL 1976	WELL 1973	WELL 1982	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	PEERLESS	LAYNE NW	JACUZZI	5
Year Installed	1976	1973	1982	6
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	500	900	8
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	U.S. ELECTRIC	FORD	9
Year Installed	1976	1998	1998	10
Type	ELECTRIC	ELECTRIC	NATURAL GAS	11
Horsepower	30	40	50	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	GREEN LEE	UNIVERSAL TANK	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	4
				5
Year constructed	1976	1930	1975	6
				7
Primary material (earthen, steel, concrete, other)	OTHER	STEEL	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)	150	150	150	10
Total capacity in gallons	100,000	85,000	250,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	13
				14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	15
				16
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.5000	1.5000	1.5000	19
				20
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	21
				22
Is water fluoridated (yes, no)?	Y	Y	Y	23
				24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	180			0	180	1
A	D	6.000	338	193	193	0	338	2
M	D	6.000	51,070	0	0	0	51,070	3
P	D	6.000	6,370	0	0	0	6,370	4
M	D	8.000	744	0	0	0	744	5
P	D	8.000	202	0	0	0	202	6
A	D	10.000	6,518	0	0	0	6,518	7
P	D	10.000	1,112	0	0	0	1,112	8
A	D	12.000	3,110	0	0	0	3,110	9
M	D	12.000	170	0	0	0	170	10
Total Within Municipality			69,814	193	193	0	69,814	
Total Utility			69,814	193	193	0	69,814	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	747	0	0	0	747		1
M	1.000	25	1	0	0	26		2
M	1.500	10	2	0	0	12		3
M	4.000	1	0	0	0	1		4
M	6.000	1	0	0	0	1		5
Total Utility		784	3	0	0	787	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	782	84	48	0	818	54	1
1.000	14	1	0	0	15	0	2
1.250	4	0	0	0	4	0	3
1.500	7	2	0	0	9	0	4
2.000	11	0	0	0	11	0	5
3.000	4	0	0	0	4	0	6
4.000	5	0	0	0	5	0	7
Total:	827	87	48	0	866	54	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	679	64	6	18	0	51	818	1
1.000	9	2	1	0	0	3	15	2
1.250	0	0	2	0	0	2	4	3
1.500	3	0	3	0	0	3	9	4
2.000	0	2	3	2	0	4	11	5
3.000	0	1	1	1	0	1	4	6
4.000	0	0	2	2	0	1	5	7
Total:	691	69	18	23	0	65	866	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	114				114	2
Total Fire Hydrants	114	0	0	0	114	
Flushing Hydrants						
	0	3			3	3
Total Flushing Hydrants	0	3	0	0	3	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	114
Number of distribution system valves end of year:	180
Number of distribution valves operated during year:	90

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Repairs and maintenance expense decreased in 1999 due to a lot of work was done on the wells in 1998 that was not done in 1999.

Water Utility Plant in Service (Page W-08)

Additions to fixed assets were financed through operating income with the exception of the service additions which were charged back to the customer and added to contributed capital.

Water Services (Page W-16)

Additions to water services were charged to customers and the amount was added to contributions in aid of construction.
